



Trustees' Financial Summary

FY2015-16

Submit ID: 0968-81046731

**** Recalculated ****

56 Yellowstone County

0968 Blue Creek Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Roger Heimbigner **Phone #:** (406) 530-9040

(Signature)

(Date)

Chair, Board of Trustees: Leslie Weldon

(Signature)

(Date)

County Superintendant Sherry Long

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
335	Medicaid	STATE	State	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A150457	84.358A
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A140457	84.358A
420	Title I Accountability	FEDERAL	5609683116	84.348A
456	IDEA Part B (Trans from Coop)	FEDERAL	5697077716	84.027A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	123,101.36	14,039.24		18,833.08
02	Taxes Receivable - Real and Personal (120-149)	5,268.01	422.15		
03	Taxes Receivable - Protested (150-159)	1,471.84	119.42		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				132.49
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	129,841.21	14,580.81		18,965.57
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	6,739.85	541.57		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	123,101.36	14,039.24		18,965.57
52	TOTAL FUND BALANCE/EQUITY	123,101.36	14,039.24		18,965.57
53	TOTAL LIABILITIES AND FUND BALANCE	129,841.21	14,580.81		18,965.57

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,553.32	81,744.00	35,097.50	17,666.45
02	Taxes Receivable - Real and Personal (120-149)	824.66			449.18
03	Taxes Receivable - Protested (150-159)	224.52			128.16
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,602.50	81,744.00	35,097.50	18,243.79
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,049.18			577.34
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	5,553.32	81,744.00	35,097.50	17,666.45
52	TOTAL FUND BALANCE/EQUITY	5,553.32	81,744.00	35,097.50	17,666.45
53	TOTAL LIABILITIES AND FUND BALANCE	6,602.50	81,744.00	35,097.50	18,243.79

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				6,890.26
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				6,890.26
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				6,890.26
52	TOTAL FUND BALANCE/EQUITY				6,890.26
53	TOTAL LIABILITIES AND FUND BALANCE				6,890.26

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	57,570.45			4,604.68
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	57,570.45			4,604.68
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	57,570.45			4,604.68
52	TOTAL FUND BALANCE/EQUITY	57,570.45			4,604.68
53	TOTAL LIABILITIES AND FUND BALANCE	57,570.45			4,604.68

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	42,006.93	45,535.09	14,001.43	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	42,006.93	45,535.09	14,001.43	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			14,001.43	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	42,006.93	45,535.09		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	42,006.93	45,535.09	14,001.43	
53	TOTAL LIABILITIES AND FUND BALANCE	42,006.93	45,535.09	14,001.43	

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			6,198.84	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			6,198.84	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			6,198.84	
52 TOTAL FUND BALANCE/EQUITY			6,198.84	
53 TOTAL LIABILITIES AND FUND BALANCE			6,198.84	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,838.67	66,083.28		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	20,838.67	66,083.28		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	20,838.67	66,083.28		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	20,838.67	66,083.28		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	20,838.67	66,083.28		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,426.99		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		1,426.99		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)		1,426.99		
35	TOTAL LIABILITIES		1,426.99		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		1,426.99		



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	304,266.38	285,872.75
1190	Penalties and Interest on Taxes	327.85	405.71
1510	Interest Earnings	3,899.54	1,354.68
1900	Other Revenue from Local Sources	1,660.55	765.18
3110	Direct State Aid	501,847.97	527,148.35
3111	Quality Educator	54,756.00	55,143.68
3112	At Risk Student	2,005.47	1,901.82
3113	Indian Education For All	4,243.20	4,426.56
3114	American Indian Achievement Gap	2,200.00	2,870.00
3115	State Spec Ed Allowable Cost Pymt to Districts	41,807.20	43,982.21
3116	Data For Achievement	3,120.00	4,240.00
3118	Natural Resource Development	3,576.25	5,918.08
3120	State Guaranteed Tax Base Aid	193,861.84	184,856.72
3444	State School Block Grant	28,576.73	28,576.73
3446	SB96 Block Grant Reimbursement	1,704.90	0.00
6100	Material Prior Period Revenue Adjustments	151.49	2,006.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,148,005.37	1,149,468.47

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	518,970.70	527,480.79
			2XX Personal Services - Employee Benefits	44,240.90	46,723.79
			4XX Purchased Property Services	1,429.99	0.00
			5XX Other Purchased Services	250.00	170.00
			6XX Supplies and Materials	108,478.82	81,810.60
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries	15,547.00	16,447.45
			2XX Personal Services - Employee Benefits	53.27	0.00
			3XX Purchased Professional and Technical Services	5,885.00	6,116.00
			5XX Other Purchased Services	7,698.93	10,805.18
			6XX Supplies and Materials	2,282.76	2,191.13
		222X	Educational Media Services		
			1XX Personal Services - Salaries	23,474.58	34,256.00
			2XX Personal Services - Employee Benefits	95.00	4,800.00
			6XX Supplies and Materials	8,453.80	8,507.25

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	69,757.76	73,630.59	
		2XX	Personal Services - Employee Benefits	3,236.51	3,133.75	
		3XX	Purchased Professional and Technical Services	5,157.00	1,470.00	
		4XX	Purchased Property Services	22,104.00	24,560.73	
		5XX	Other Purchased Services	9,095.73	10,791.05	
		6XX	Supplies and Materials	12,940.75	11,760.04	
		810	Dues and Fees	2,194.00	1,838.00	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	5,613.55	5,281.18	
		810	Dues and Fees	0.00	425.00	
		25XX Support Services - Business				
		3XX	Purchased Professional and Technical Services	18,375.00	23,729.96	
		5XX	Other Purchased Services	488.55	0.00	
		6XX	Supplies and Materials	0.00	292.99	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	31,078.44	50,843.65	
		2XX	Personal Services - Employee Benefits	2,281.20	0.00	
		3XX	Purchased Professional and Technical Services	22,679.05	8,120.75	
		4XX	Purchased Property Services	32,967.53	69,275.26	
		5XX	Other Purchased Services	9,755.00	10,862.04	
		6XX	Supplies and Materials	8,839.33	13,371.89	
		7XX	Property and Equipment Acquisition	12,259.00	0.00	
	280 Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	100,169.00	99,045.05	
		2XX	Personal Services - Employee Benefits	5,092.74	4,800.00	
		6XX	Supplies and Materials	720.55	1,032.82	
		62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	3,580.36	3,625.98	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries	6,003.09	6,202.21	
		2XX	Personal Services - Employee Benefits	286.82	334.04	
		6XX	Supplies and Materials	0.00	1,848.80	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,121,535.71</u>	<u>1,165,583.97</u>	



Trustees' Financial Summary

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56 Yellowstone County

0968 Blue Creek Elem

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					139,216.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,149,468.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,165,583.97	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					123,101.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	22,545.10	23,162.29
	1190 Penalties and Interest on Taxes	22.12	31.48
	2220 County On-Schedule Trans Reimb	4,400.00	4,400.00
	3210 State On-Schedule Trans Reimb	4,400.00	4,400.00
	3444 State School Block Grant	619.96	619.96
	3446 SB96 Block Grant Reimbursement	94.41	0.00
	6100 Material Prior Period Revenue Adjustments	267.89	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		32,349.48	32,613.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	12,999.96	13,770.00
			2XX Personal Services - Employee Benefits	1,004.94	960.00
			5XX Other Purchased Services	18,636.05	18,780.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				32,640.95	33,510.72

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	14,936.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,613.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,510.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,039.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	44,354.77	46,280.37
	1900 Other Revenue from Local Sources	741.22	521.05
	3220 State Food Services Match	342.27	132.49
	4550 Federal Child Nutrition	25,226.42	24,488.48
	6100 Material Prior Period Revenue Adjustments	0.00	180.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		70,664.68	71,602.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	31,593.38	27,906.40
			2XX Personal Services - Employee Benefits	1,949.03	0.00
			5XX Other Purchased Services	360.00	229.50
			6XX Supplies and Materials	40,473.19	45,433.72
			8XX Other Expenditures	28.85	115.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				74,404.45	73,685.12

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	21,048.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	71,602.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	73,685.12	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,965.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 13
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	68,566.27	43,972.43	
	1190 Penalties and Interest on Taxes	76.62	76.73	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		68,642.89	44,049.16	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		53,751.00	50,053.49
	280 Special Education - Local and State				
	1XXX Instruction				
		5XX Other Purchased Services		6,710.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				60,461.00	50,053.49

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					11,557.65 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					44,049.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					50,053.49 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,553.32 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	82,317.44	106,173.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>82,317.44</u>	<u>106,173.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	58,359.06	52,857.63
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	1,582.65	1,681.05
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	4,399.26	3,467.39
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	8,802.24	9,311.51
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	90.38	84.50
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	4,363.95	7,707.70
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,323.36	1,407.32
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	10,848.38	15,763.40
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,106.44	2,123.60
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	668.51	745.89
	8XX Community Services Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	666.70	560.82
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	4,247.66	4,359.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>97,458.59</u>	<u>100,070.41</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					75,641.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					106,173.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					100,070.41	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					81,744.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
335	Medicaid	
	3357 Montana Administrative Claiming Reimbursement	2,461.43
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,191.39
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,583.09
420	Title I Accountability	
	4200 Title I, Part A, Improving Basic Programs	20,467.00
456	IDEA Part B (Trans from Coop)	
	5710 Special Education Resources Transferred from Other School Districts or Cooperatives	7,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		47,202.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction			
			6XX Supplies and Materials		12,191.39
			412 Subtotal		12,191.39
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction			
			6XX Supplies and Materials		4,583.09
			413 Subtotal		4,583.09
420	Title I Accountability				
	420	Title I, Part A, Improving Basic Programs			
		1XXX Instruction			
			1XX Personal Services - Salaries		16,880.02
			2XX Personal Services - Employee Benefits		3,587.41
			420 Subtotal		20,467.43
456	IDEA Part B (Trans from Coop)				
	280	Special Education - Local and State			
		1XXX Instruction			
			1XX Personal Services - Salaries		6,375.00
			2XX Personal Services - Employee Benefits		1,125.00
			456 Subtotal		7,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					44,741.91



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					32,636.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					47,202.91 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					44,741.91 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					35,097.50 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
335 Medicaid	2,461.43	0.00	2,461.43
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,191.39	12,191.39	0.00
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	4,583.09	4,583.09	0.00
420 Title I Accountability	20,467.00	20,467.43	-0.43
456 IDEA Part B (Trans from Coop)	7,500.00	7,500.00	0.00
Total	47,202.91	44,741.91	2,461.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	25,315.49	24,880.43
	1190 Penalties and Interest on Taxes	25.78	34.91
	1340 Fees for Adult Education	1,425.00	1,471.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26,766.27	26,386.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17
PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries	23,025.06	23,020.00
			2XX Personal Services - Employee Benefits	1,045.27	960.00
			3XX Purchased Professional and Technical Services	400.00	0.00
			6XX Supplies and Materials	2,281.58	2,919.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				26,751.91	26,899.99

Schedule Of Changes Worksheet					Fund Code 17
Beginning Fund Balance					18,180.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,386.34 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					26,899.99 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,666.45 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,000.00	1,000.00
	3281 State Technology Aid	1,195.27	1,212.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,195.27	2,212.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					55,357.74 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,212.71 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					57,570.45 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	156.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>156.20</u>	<u>0.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	2,891.30	2,917.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,891.30</u>	<u>2,917.72</u>

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	7,522.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,917.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,604.68	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,000.00	800.00
	1900 Other Revenue from Local Sources	7,236.18	0.00
	1920 Contributions/Donations from Private Sources	0.00	27,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,236.18	27,800.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	5,303.80
			4XX Purchased Property Services	6,577.00	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	50,100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,577.00	55,403.80

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					69,610.73 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					27,800.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					55,403.80 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					42,006.93 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	3,128.68	0.00
	1510 Interest Earnings	600.00	800.00
	3445 State Combined Fund School Block Grant	8,192.26	8,192.26
	3447 SB96 Combined Block Grant Reimbursement	550.70	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,471.64	8,992.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	1,761.95	0.00
			6XX	Supplies and Materials	1,082.31	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					2,844.26	0.00

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					36,542.83 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,992.26 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					45,535.09 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

70 - Day Care Enterprise Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 70

PRC	Revenue	2015 Value	2016 Value
	1920 Contributions/Donations from Private Sources	7,310.00	7,830.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7,310.00</u>	<u>7,830.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 70

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
		1XX	Personal Services - Salaries	6,910.39	5,794.19
		2XX	Personal Services - Employee Benefits	24.18	0.00
		6XX	Supplies and Materials	95.12	89.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,029.69</u>	<u>5,884.14</u>

Schedule Of Changes Worksheet

Fund Code 70

Beginning Fund Balance	12,055.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,830.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,884.14	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,001.43	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	16,011.53	20,971.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>16,011.53</u>	<u>20,971.79</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	18,492.16	18,617.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>18,492.16</u>	<u>18,617.13</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	3,844.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,971.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,617.13	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,198.84	(5)

Trustees' Financial Summary

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	45,478.00	48,192.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	500,215.03	572,494.90
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	55,122.61	9,616.72
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	4,692.03	2,256.98
XX	XXX	26XX	41X Energy Utility Services	14,153.75	13,468.89
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	50,100.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	60,461.00	50,053.49
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	32,054.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	32,054.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,684.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	46,158.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	108,503.85
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	99,045.05	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,800.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,032.82	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,625.98	0.00	0.00	0.00	0.00
Totals			108,503.85	0.00	0.00	0.00	0.00

108,503.85

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	126,370.39	0.00	0.00	0.00	126,370.39
Buildings	853,122.77	0.00	0.00	0.00	853,122.77
Machinery and Equipment	57,566.00	-5,990.00	50,100.00	0.00	101,676.00
Totals at Historical Cost	1,037,059.16	-5,990.00	50,100.00	0.00	1,081,169.16
Depreciation					
Building Accum	276,975.65	15,207.51	12,565.00	0.00	304,748.16
Machinery and Equipment Accum	10,078.88	1.94	6,931.58	0.00	17,012.40
Total Accumulated Depreciation	287,054.53	15,209.45	19,496.58	0.00	321,760.56
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	750,004.63	-21,199.45	30,603.42	0.00	759,408.60

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	55,293.90	715.18	0.00	0.00	56,009.08	5,600.91	50,408.17
Total Governmental Activity							
Non-bond Long-Term Liabilities	55,293.90	715.18	0.00	0.00	56,009.08	5,600.91	50,408.17

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	66,164.43	16,413.92	0.00	82,578.35
Net Pension - TRS	847,498.00	115,960.00	0.00	963,458.00